

ILLINOIS DEPARTMENT OF REVENUE  
1500 South Ninth Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY82-29

TO: All Filers of Uniform Invoice Transaction  
Reporting Returns (RR-556)

SUBJECT: Revised Procedure for Requesting Receipted Documents

The Department has for some time been aware that motor vehicle dealers, through circumstances beyond their control, are occasionally unable to provide the Secretary of State or Division of Aeronautics with BOTH title/license application AND sales tax return and payment within the time period allowed for timely filing and payment of the tax (30 days from the date of delivery).

In these unusual circumstances, the Department has agreed to accept direct filing and payment from dealers and has issued dealers receipts for such to use when filing title/license applications with the appropriate State Government agency.

Dealers may, IN THESE UNUSUAL CIRCUMSTANCES, continue to ask the Department to accept filing and payment and to provide receipts by complying with these revised procedures.

(NOTE: This procedure will be restricted and may be used by a retail dealer ONLY when he is certain that he will be unable to meet the Department of Revenue's 30-day requirement for filing Uniform Invoice Transaction Reporting Return (RR-556) and remitting sales tax. In all other instances, this form and accompanying payment must be filed by way of the Secretary of State or the Division of Aeronautics.)

- (1) Securely attach to the upper left-hand corner of each RR-556 form, a note requesting that the Department acknowledge receipt of the form and tax payment. This note must detail why you cannot meet the routine filing requirements.
- (2) Submit a separate remittance for each RR-556 that is to be receipted.
- (3) Submit a photocopy of each RR-556.
- (4) Submit a self-addressed, stamped envelop (SASE) for each return receipt requested.
- (5) Mail Form RR-556 and required documents DIRECTLY TO THE DEPARTMENT OF REVENUE along with payment of tax due WITHIN THE 30-DAY FILING PERIOD. All such forms with requests for

receipt must be addressed as follows:

Illinois Department of Revenue  
Sales & Excise Taxes Division  
ROT Pre-Edit Unit  
P.O. Box 4186  
Springfield, Illinois 62708  
Telephone: (217) 785-4133

(NOTE: Use of any other address may delay issuance of receipt.)

- (6) The Department will promptly mail (in the SASE) the photocopy of the RR-556 form acknowledging the Department's official receipt. The receipt will confirm that the Department received an RR-556 and a remittance for the amount of Total Tax Due. This receipt does not relieve you of any additional liability that may be disclosed during further processing of the return.
- (7) You should attach the receipted photocopy of the RR-556 to the title and license documents when they are ready to be sent to the Secretary of State or to the Division of Aeronautics.

Should you deviate from the procedure, the Department will process your RR-556 without providing a receipted copy.

Again, please note that this procedure is restricted to those instances where the retailer is precluded by reason of circumstances beyond his control from meeting requirements of the Illinois Motor Vehicle Code, the Illinois Aeronautics Act, and the Retailers' Occupation Tax and related tax acts. In all other instances, Form RR-556 MUST BE FILED BY WAY OF THE STATE AGENCY (Secretary of State or Division of Aeronautics) with which the vehicle must be titled or registered.

Should your company need a copy of an RR-556 for any other reason, you should complete a Request for Copy of Tax Return (IL-4506) and submit it to the Department's Taxpayer Records Division in accordance with the instructions on the form. It takes approximately 90-days to process an RR-556; therefore, you should allow that much time to receive your copy from Taxpayer Records.

J. Thomas Johnson  
Director of Revenue

Issued: May 1982

.